



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Valerie & Richard Persenaire  
DOCKET NO.: 17-44413.001-R-1  
PARCEL NO.: 32-36-104-021-0000

The parties of record before the Property Tax Appeal Board are Valerie & Richard Persenaire, the appellants, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,815  
**IMPR.:** \$3,050  
**TOTAL:** \$4,865

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame exterior construction with 918 square feet of living area. The dwelling is approximately 57 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 6,600 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites with either 6,600 or 7,700 square feet of land area. The comparables are improved with similar class 2-02 dwellings of frame exterior construction ranging in size from 864 to 936 square feet of living area. The

comparables range in age from 56 to 58 years old. Two comparables have full unfinished basements and two comparables have either a concrete slab or crawl space foundation. Each comparable has a 2-car or a 2.5-car garage. The comparables sold from August 2016 to October 2017 for prices ranging from \$24,000 to \$50,000 or from \$27.78 to \$53.42 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$3,633, reflecting a market value of \$36,330 or \$39.58 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,500. The subject's assessment reflects a market value of \$55,000 or \$59.91 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellants' comparable #3. The comparables have sites ranging in size from 6,696 to 7,700 square feet of land area. The comparables are improved with similar class 2-02 one-story dwellings of frame exterior construction ranging in size from 900 to 936 square feet of living area. The comparables range in age from 46 to 58 years old. Each comparable has an unfinished full or partial basement and a 2-car or a 2.5-car garage. The comparables sold from July 2015 to September 2016 for prices ranging from \$18,000 to \$78,500 or from \$19.46 to \$87.22 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration, as one comparable was common to both parties. The Board gives less weight to appellants' comparables #2 and #4 due to their dissimilar concrete slab or crawl space foundations when compared to the subject's full unfinished basement. The Board gives reduced weight board of review comparables #1 and #2 as their sales occurred in 2015, which are somewhat dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date. The Board also gives reduced weight to board of review comparable #4 which differs from the subject in age.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #3, which includes the parties' common comparable. These comparables are relatively similar to the subject in location, dwelling size, design, age and features. They sold in January 2017 and

August 2016 for prices of \$30,500 and \$50,000 or for \$33.41 and \$53.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$55,000 or \$59.91 per square foot of living area, including land, which is greater than the two best comparable sales in this record both in terms of overall value and on a square foot basis which does not appear to be justified after considering adjustments to these comparables for differences when compared to the subject. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 20, 2021



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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